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Agenda item 146
Financing of the United Nations Assistance Mission for Rwanda

Final performance report of the United Nations Observer Mission in Uganda-Rwanda and the United Nations Assistance Mission for Rwanda

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Observer Mission in Uganda-Rwanda (UNOMUR) and the United Nations Assistance Mission for Rwanda (UNAMIR).

The report contains information on income and expenditure, cash position, outstanding liabilities and fund balances, as well as unpaid assessed contributions as at 30 June 2002, as summarized below:

Description	*Amount (Thousands of United States dollars)*
Cash assets	32 683
Less: liabilities	7 391
Net cash available	**25 292**
Uncollected assessments and other receivables	19 723
Fund balance	**45 015**

The action to be taken by the General Assembly is set out in paragraph 9 of the present report.

* The present report was delayed owing to internal consultations.

03-33220 (E) 060503

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I. Introduction

1. In its resolution 872 (1993) of 5 October 1993, he Security Council established the United Nations Assistance Mission in Rwanda (UNAMIR). By the same resolution, the Security Council approved the proposal to integrate within UNAMIR the United Nations Observer Mission in Uganda-Rwanda (UNOMUR), which had been established earlier by its resolution 846 (1993) of 22 June 1993. The mandate of UNOMUR expired on 21 September 1994 in accordance with Security Council resolution 928 (1994) of 20 June 1994. The mandate of UNAMIR was revised and extended by the Security Council in subsequent resolutions, and in its resolution 1029 (1995) of 12 December 1995, the Council extended the Mission for a final period until 8 March 1996. In the same resolution, the Security Council requested the Secretary-General, inter alia, to initiate planning for the complete withdrawal of UNAMIR within a period of six weeks after the expiry of its mandate. In its resolution 1050 (1996) of 8 March 1996, the Council took note of the arrangements made by the Secretary-General for the withdrawal, starting on 9 March 1996, as outlined in his report of 29 February 1996 (S/1996/149), which envisaged the withdrawal of the last military elements of UNAMIR by mid-April 1996.

Liquidation

2. While the military component of UNAMIR completed withdrawal from Rwanda by 20 April 1996, most of the Mission's administrative staff also had to leave the mission area by that date, in compliance with the wishes of the Government of Rwanda. From 20 April 1996 to 31 December 1996, the liquidation of UNAMIR was carried out from offices established in Nairobi. Subsequent to that date, a small liquidation team was established at Headquarters until 31 December 1997, in connection with the residual administrative tasks related to the closing of the Mission.

3. Information on the disposition of the assets of UNAMIR is contained in the report of the Secretary-General dated 4 March 2003 (A/57/753). The General Assembly has been requested to take action on the report.

II. Financial performance report

4. As shown in table 1 below, a total of $512,290,000 gross after taking into account an adjustment of $28,000 to income in prior period was assessed among Member States by the General Assembly for the operation of UNOMUR and UNAMIR since inception on 22 June and 5 October 1993, respectively. The appropriation and apportionment among Member States totalled $512,318,000. Voluntary contributions in cash were $477,273, interest income being $18,554,000 and other miscellaneous income $6,979,000 (see table 1 below).

Table 1
Income, expenditure and fund balance for the period from inception (22 June 1993) to 30 June 2002
(Thousands of United States dollars)

	Amount
Income	
Assessed contributions[a]	512 290
Expenditure	
Expenditure	435 657
Savings on or cancellation of prior period obligations	(18 881)
Net expenditure	**416 776**
Unencumbered balance	**95 542**
Credits returned to Member States	(11 819)
Credits utilized for financing of the International Tribunal for Rwanda[b]	(34 565)
Transfer to other funds	260
Balance of appropriation	**49 390**
Interest income	18 554
Voluntary contributions	477
Other/miscellaneous income	6 979
Prior period adjustments[c]	(30 385)
Fund balance	**45 015**

[a] Total appropriation amounted to $512,318,000. An amount of $28,000 in adjustment to assessment contributions is reflected under prior period adjustment.
[b] Total credit utilized amounted to $38,068,000. The difference of $3,503,000 in adjustments to credit is reflected under prior period adjustment.
[c] Includes $28,000 as adjustment to income, $3,503,000 in staff assessment for the International Tribunal.

5. Combined expenditures in respect of UNOMUR/UNAMIR amounted to $435,657,000 for the period from inception to 30 June 2002. After taking into account the credits indicated in table 1 above, savings on or cancellation of prior period obligations of ($18,881,000) and receipt of $260,000 from other funds, the balance of appropriations at 30 June 2002 amounted to $49,390,000.

6. Total assets amounted to $45,015,000 and comprised assessed contributions not received at 30 June 2002 of $19,430,000, an amount of $215,000 due from the United Nations Development Programme office in Rwanda from the sale of UNAMIR equipment to various United Nations agencies operating in Rwanda, $23,000 in inter-fund balances receivable and $55,000 in inter-office transactions that are pending, plus cash of $25,292,000. The uncollected other receivables will be liquidated upon receipt.

7. Amounts totalling $7,391,000 represent total liabilities comprising $6,744,000 in accounts payable to Member States, $623,000 in other accounts payable, $23,000 in deferred credits and $1,000 in contributions or payments received in advance.

8. Information on UNOMUR/UNAMIR cash position, liabilities and fund balances as at 30 June 2002 is shown in table 2 below.

Table 2
Statement of cash and fund balances as at 30 June 2002
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	32 683
Less: liabilities	7 391
Net cash available	**25 292**
Uncollected assessment and other receivables	19 723
Net assets	**45 015**
Fund balance	**45 015**

III. Action to be taken by the General Assembly

9. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**

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Fifty-seventh session
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Financing of the United Nations Mission of Observers in Tajikistan

Final performance report of the United Nations Mission of Observers in Tajikistan

Report of the Secretary-General*

Summary

This final performance report contains information on assets, outstanding liabilities and fund balance as at 30 June 2002, which is summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	7 963
Less: Liabilities	612
Cash available	**7 351**
Uncollected assessment and other receivables [a]	1 552
Fund balance	**8 903**

[a] Inclusive of $22,000 in other accounts receivable and inter-fund balances receivable.

The report also provides information on the Mission's income and expenditure.

The actions to be taken by the General Assembly are set out in paragraph 12 of the present report.

* The present report was delayed due to internal consultations.

03-33286 (E) 060503

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I. Introduction

1. By its resolution 968 (1994) of 16 December 1994, the Security Council established the United Nations Mission of Observers in Tajikistan (UNMOT) for a period of up to six months, subject to the proviso that the Mission would continue beyond 6 February 1995 only if the parties agreed to extend the Agreement on Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan border and within the Country for the duration of the Talks, signed on 17 September 1994 (S/1994/1102, annex I), and remained committed to an effective ceasefire, national reconciliation and the promotion of democracy.

2. In its resolution 1138 (1997) of 14 November 1997, the Security Council authorized the Secretary-General to expand the size of UNMOT. Within the mandate set out by that resolution, UNMOT was required to promote peace and national reconciliation and to assist in the implementation of the General Agreement on the Establishment of Peace and National Accord in Tajikistan (A/52/219-S/1997/510, annex I).

3. The Security Council extended the mandate of the Mission in subsequent resolutions. The mandate of the Mission expired on 15 May 2000.

Liquidation

4. The withdrawal of the UNMOT personnel and assets from the Mission area as well as other field liquidation tasks were carried out from 16 May to 30 June 2000. Following the completion of liquidation tasks in the field, additional liquidation activities were undertaken in Headquarters from 1 July to 30 September 2000.

5. The Advisory Committee concurred with the request made by the Controller, as contained in a letter dated 16 June 2000 from its Chairman to the Secretary-General, to enter into commitments in an amount not exceeding $3.4 million gross ($3.3 million net) to carry out liquidation activities at United Nations Headquarters. The corresponding action by the General Assembly is still pending.

Disposition of assets

6. Information on the disposition of the assets of UNMOT was contained in the report of the Secretary-General dated 17 June 2002 (A/57/89). The General Assembly will review the report at the resumed fifty-seventh session.

II. Financial performance report

7. As shown in table 1 below, income to UNMOT from assessed contributions totalled $72,145,000. This amount has been fully appropriated by the General Assembly.

8. Expenditure amounted to $59,414,000, inclusive of an amount of $46,000 for liquidation activities from 1 July to 30 September 2000, partially offset by $4,402,000 in savings on, or from cancellation of, prior period obligations, which resulted in a net expenditure of $55,012,000. The unencumbered balance realized by the Observer Mission amounted to $17,133,000, of which $13,206,000 in credits have been returned to Member States, resulting in a balance of appropriations of $3,927,000.

9. Additional income comprised voluntary contributions ($2,057,000), interest income ($3,034,000) and other/miscellaneous income ($786,000). In addition, prior period adjustments in the amount of $901,000 was charged against the fund balance.

10. Information on UNMOT's assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

11. The assets of UNMOT as at 30 June 2002 consisted of cash available of $7,351,000 and $1,552,000 in uncollected assessed contributions and other receivables. The uncollected assessments and other receivables will be liquidated upon receipt from Member States.

Table 1
Income, expenditure and fund balance for the period from inception, 16 December 1994, to 30 June 2002
(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	72 145
Expenditure	
Expenditure	59 414
Savings on or cancellation of prior period obligations	(4 402)
Net expenditure	**55 012**
Unencumbered balance	17 133
Credits returned to Member States	**(13 206)**
Balance of appropriation	**3 927**
Voluntary contributions	2 057
Interest income	3 034
Other/miscellaneous income	786
Prior period adjustments	(901)
Fund balance	**8 903**

Table 2

Assets, liabilities and fund balance as at 30 June 2002

(Thousands of United States dollars)

	Amount
Assets	
Cash assets	7 963
Less: Liabilities	612
Cash available	**7 351**
Uncollected assessments and other receivables[a]	1 552
Net assets	**8 903**
Fund balance	**8 903**

[a] Inclusive of $22,000 in other accounts receivable and inter-fund balances receivable.

III. Actions to be taken by the General Assembly

12. **The actions to be taken by the General Assembly in connection with the financing of UNMOT are:**

(a) **To appropriate the additional amount of $46,000 for the period from 1 July to 30 September 2000;**

(b) **To offset the apportionment of the additional amount of $46,000 in paragraph (a) above against the unencumbered balance of $17,133,000;**

(c) **To suspend the return of cash available for credit to Member States until the financial situation improves, in light of the overall financial situation of the Organization and the fact that as at 15 March assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid.**

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General Assembly

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Fifty-seventh session
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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Updated performance report of the United Nations Transition Assistance Group

Report of the Secretary-General*

Summary

The present report contains the updated performance report of the United Nations Transition Assistance Group (UNTAG).

The report contains information on income and expenditure, assets, outstanding liabilities and reserve and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	38 995
Less: Liabilities	10
Cash available for credit to Member States	**38 985**
Uncollected assessments and other receivables	122
Fund balance	**39 107**

The actions to be taken by the General Assembly are set out in section III of the report.

* The present report was delayed owing to internal consultations.

03-33173 (E) 070503

I. Introduction

1. The United Nations Transition Assistance Group (UNTAG) was established by the Security Council in its resolution 435 (1978) of 29 September 1978 for a period of up to 12 months to ensure the early independence of Namibia through free and fair elections under the supervision and control of the United Nations.

2. By its resolution 629 (1989) of 16 January 1989, the Security Council subsequently decided that 1 April 1989 should be the date on which implementation of resolution 435 (1978) would begin and requested the Secretary-General to prepare at the earliest possible date a report to the Council on the implementation of resolution 435 (1978), taking into account all relevant developments since the adoption of that resolution.

3. The Security Council, in its resolution 643 (1989) of 31 October 1989, expressed its full support for the Secretary-General in his efforts to ensure that resolution 435 (1978) was fully implemented and requested him to prepare appropriate plans for mobilizing all forms of assistance, including technical, material and financial support to the people of Namibia during the period following the elections for the Constituent Assembly until the accession to independence.

4. In its resolution 652 (1990) of 17 April 1990, the Security Council recommended to the General Assembly that the Republic of Namibia be admitted to membership in the United Nations.

II. Updated financial performance report

5. As shown in table 1 below, income to UNTAG totalled $416,162,000, derived from assessed contributions and $23,736,000 from voluntary contributions. The total assessed contributions were fully appropriated by the General Assembly for the operation of UNTAG.

Table 1

Income, expenditure and fund balance for the period from inception (27 March 1998) to 30 June 2002 (UNTAG)

(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	416 162
Voluntary contributions	23 736
Total	439 898
Expenditure	
Expenditure	374 185
Savings on or cancellation of prior period obligations	(32 016)
Net expenditure	**342 169**
Unencumbered balance	97 729
Credits returned to Member States	(66 896)
Balance of appropriations	**30 833**
Interest income	44 709
Other/miscellaneous income	13 387
Prior period adjustments	(579)
Transfer to Peacekeeping Reserve Fund	(49 243)
Fund balance	**39 107**

6. Expenditure amounted to $374,185,000 and was partly offset by $32,016,000 in savings on or cancellation of prior period obligations, thereby resulting in net expenditure of $342,169,000.

7. The Secretary-General, in his final performance report (A/47/555), recommended that the unencumbered balance of $2,006,977 gross ($1,952,629 net) be returned to Member States and that the remainder, consisting of interest and additional miscellaneous income, be retained in the Special Account until a decision was taken by the General Assembly regarding the Peacekeeping Reserve Fund.

8. The General Assembly, in its resolution 47/207 of 22 December 1992, decided that the unencumbered balance of appropriations of $2,006,977 gross ($1,952,629 net) should be credited to Member States and that any additional amount remaining in the Special Account after liquidation of obligations owed to Member States should be transferred to the Peacekeeping Reserve Fund.

9. Consequentially, an amount of $49,243,000 was transferred to the Peacekeeping Reserve Fund during the course of 1993.

10. Information on UNTAG assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002 (UNTAG)
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	38 995
Less: Liabilities	10
Net cash available to Member States	**38 985**
Uncollected assessments	122
Net assets	**39 107**
Fund balance	
Balance of appropriations	30 833
Interest income	44 709
Other miscellaneous income	13 387
Prior period adjustments	(579)
Transfer to the Peacekeeping Reserve Fund	(49 243)
Fund balance	**39 107**

III. Actions to be taken by the General Assembly

11. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remain unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**

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Financing of the United Nations Observer Mission in Liberia

Final performance report of the United Nations Observer Mission in Liberia

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Observer Mission in Liberia (UNOMIL).

The report contains information on income and expenditure, assets, outstanding liabilities and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	12 958
Less: Liabilities	28
Net cash available	**12 930**
Uncollected assessments and other receivables	3 576
Fund balance	**16 506**

The action to be taken by the General Assembly is set out in paragraph 11 of the present report.

* The present report was delayed owing to internal consultations.

03-33214 (E) 070503

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I. Introduction

1. By its resolution 866 (1993) of 22 September 1993, the Security Council established the United Nations Observer Mission in Liberia (UNOMIL) for an initial period of seven months. By the same resolution, the Council decided that the Observer Mission would comprise military observers, as well as medical, engineering, communications, transportation and electoral components together with minimal civilian support staff.

2. The mandate of the Observer Mission was later adjusted by the Security Council in its resolution 1020 (1995) of 10 November 1995, and required that UNOMIL use its good offices to support the efforts of the Economic Community of West African States and the Liberian National Transitional Government to implement the peace agreements and investigate all reported ceasefire violations. The Observer Mission was also charged with the responsibility of monitoring compliance with other military provisions of the peace agreements, including the disengagement of forces, disarmament and demobilization of combatants, humanitarian activities and the election process.

3. In accordance with Security Council resolution 1116 (1997) of 27 June 1997, the mandate of UNOMIL expired on 30 September 1997.

Liquidation

4. While the withdrawal of the Observer Mission was completed on 30 September 1997, the administrative closing of UNOMIL was effected from 1 October to 31 December 1997. In addition, provisions were made for the retention of some international staff at Headquarters until 28 February 1998 in connection with the residual liquidation activities of the Observer Mission.

Disposition of assets

5. Information on the disposition of the assets of UNOMIL was contained in the report of the Secretary-General dated 26 June 1998 (A/52/401/Add.2). The General Assembly took note of the report in its decision 53/478 of 8 June 1999.

II. Financial performance report

6. As shown in table 1 below, income to UNOMIL totalled $141,984,000, derived from assessed contributions. The total in assessed contributions has been fully appropriated by the General Assembly for the operation of UNOMIL.

7. Expenditures amounting to $97,401,000 were partially offset by $5,302,000 of savings on or cancellation of prior period obligations, thereby resulting in net expenditures of $92,099,000. The unencumbered balance realized by the Observer Mission amounted to $49,885,000, of which $38,382,000 in credits were returned to Member States, resulting in a balance of appropriations of $11,503,000.

Table 1
Income, expenditure and fund balance for the period from inception (22 September 1993) to 30 June 2002
(Thousands of United States dollars)

Description	*Amount*
Income	
Assessed contributions	141 984
Expenditure	
Expenditure	97 401
Savings on or cancellation of prior period obligations	(5 302)
Net expenditure	**92 099**
Unencumbered balance	49 885
Credits returned to Member States	(38 382)
Balance of appropriations	**11 503**
Interest income	3 943
Other/miscellaneous income	1 233
Prior period adjustments	(173)
Fund balance	**16 506**

8. Additional income realized comprised interest income of $3,943,000 and other/miscellaneous income of $1,233,000. In addition, prior period adjustments of $173,000 were charged against the fund balance.

9. Information on UNOMIL assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002
(Thousands of United States dollars)

Description	*Amount*
Assets	
Cash assets	12 958
Less: Liabilities	28
Net cash available	**12 930**
Uncollected assessments and other receivables[a]	3 576
Net assets	**16 506**
Fund balance	**16 506**

[a] Inclusive of $34,000 in other accounts receivable, inter-fund balance receivable and inter-office transactions pending processing.

10. The assets of UNOMIL as at 30 June 2002 comprised $3,576,000 in uncollected assessed contributions and other receivables as well as net cash available of $12,930,000. The uncollected assessments and other receivables will be liquidated upon receipt from Member States.

III. Action to be taken by the General Assembly

11. **In the light of the overall financial situation of the Organization and the fact that as at 15 March 2003 assessed contributions to peacekeeping in the amount of $1.5 billion remains unpaid, the Secretary-General proposes that the return of cash available for credit to Member States be suspended until the financial situation improves.**

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Financing of the United Nations Mission in the Central African Republic

Final performance report of the United Nations Mission in the Central African Republic

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Mission in the Central African Republic (MINURCA).

The report contains information on income and expenditure, assets, outstanding liabilities and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	275
Uncollected assessments and other receivables	35 978
Total assets	**36 253**
Liabilities	30 017
Fund balance	6 236
Total liabilities and fund balance	**36 253**

The action to be taken by the General Assembly is set out in section III of the report.

* The present report was delayed owing to internal consultations.

03-33149 (E) 080503

I. Introduction

1. The United Nations Mission in the Central African Republic (MINURCA) was established by the Security Council in its resolution 1159 (1998) of 27 March 1998 for an initial period of three months with effect from 15 April 1998. The mandate entrusted to the Mission under the terms of the resolution consisted of assisting in maintaining and enhancing security and stability in Bangui and its immediate environs as well as maintaining law and order. The Mission also had to supervise, control storage and monitor the final disposition of all weapons collected during the disarmament programme. MINURCA was also charged with ensuring the security and freedom of movement of United Nations personnel and the safety and security of United Nations property. In addition, it was charged with the responsibility of providing assistance in coordination with other international efforts in a short-term police trainers programme and in capacity-building efforts of the national police, and advice on the restructuring of the national police and special police forces along with advice and technical support to the national electoral process.

2. By its resolution 1271 (1999) of 22 October 1999, the Security Council extended the mandate of MINURCA until 15 February 2000 with a view to ensuring a short and gradual transition from United Nations peacekeeping involvement in the Central African Republic to a post-conflict peace-building presence in conjunction with the relevant United Nations agencies and programmes.

Liquidation

3. The requirements for the liquidation of the Mission were contained in document A/54/857 of 4 May 2000. The liquidation was completed by 30 June 2000. In addition, provisions were made for a short period for residual liquidation activities in New York.

Disposition of assets

4. Information on the disposition of the assets of MINURCA was contained in the report of the Secretary-General dated 29 November 2002 (A/57/631). The General Assembly has been requested to take note of the report.

II. Financial performance report

5. As shown in table 1 below, income to the United Nations Mission in the Central African Republic derived from assessed contributions totalled $123,075,000. The total assessed contributions had been fully appropriated by the General Assembly for the operation of the Mission.

6. Expenditure amounted to $121,423,000 and was partially offset by $4,657,000 of savings on or cancellation of prior period obligations, thereby resulting in net expenditure of $116,766,000. The unencumbered balance realized by the Mission amounted to $6,309,000, of which $6,284,000 in credits were returned to Member States, which resulted in a balance of appropriations of $25,000.

7. The total expenditure for the Mission includes $106,000 incurred against the amount of $119,726 appropriated under the terms of General Assembly resolution 54/277 of 15 June 2000, in connection with the completion of residual liquidation tasks at United Nations Headquarters during the 2000-2001 financial period. However, that appropriated amount was not assessed on Member States. The related

expenditure was charged to the Mission's fund balance, therefore no additional assessment is required.

Table 1
Income, expenditure and fund balance for the period from inception (15 April 1998) to 30 June 2002
(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	123 075
Expenditure	
Expenditure	121 423
Savings on or cancellation of prior period obligations	(4 657)
Net expenditure	**116 766**
Unencumbered balance	6 309
Credits returned to Member States	(6 284)
Balance of appropriations	**25**
Interest income	964
Other/miscellaneous income	758
Voluntary contributions	4 527
Prior period adjustments	(38)
Fund balance	**6 236**

8. Information on MINURCA assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	275
Less: liabilities	30 017
Cash deficit	**(29 742)**
Uncollected assessments and other receivables[a]	35 978
Net assets	**6 236**
Fund balance	**6 236**

[a] Inclusive of $28,000 in other accounts receivable and inter-office transactions pending processing.

9. The assets of MINURCA as at 30 June 2002 comprised $35,978,000 in uncollected assessments and other receivables, which were partially offset by a cash deficit of $29,742,000. The cash deficit can only be liquidated once the outstanding receivables have been paid.

III. Action to be taken by the General Assembly

10. **The Secretary-General recommends that the provisions of financial regulations 5.3, 5.4 and 5.5 be suspended in respect of the liabilities and fund balance of $36,253,000 in light of the cash shortage of the United Nations Mission in the Central African Republic.**

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Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola

Final performance report of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola

Report of the Secretary-General*

Summary

The present report contains the final performance report of the United Nations Angola Verification Mission (UNAVEM) and the United Nations Observer Mission in Angola (MONUA).

The report contains information on income and expenditure, assets, outstanding liabilities and reserves and fund balances as at 30 June 2002, which are briefly summarized as follows:

Description	*Amount (Thousands of United States dollars)*
Cash assets	58 616
Less: liabilities	3 958
Net cash	**54 658**
Uncollected assessments and other receivables	60 434
Fund balance	**115 092**

The actions to be taken by the General Assembly are set out in section III of the report.

* The present report was delayed owing to internal consultations.

03-33161 (E) 080503

I. Introduction

1. The United Nations Angola Verification Mission (UNAVEM) was established by the Security Council in its resolution 626 (1988) of 20 December 1988 for a period of 31 months, starting on 3 January 1989, to verify the redeployment northwards of Cuban troops and their phased and total withdrawal from the territory of Angola, in accordance with the timetable agreed between the two Governments.

2. The Security Council, in its resolution 696 (1991) of 30 May 1991, decided to entrust a new mandate to UNAVEM (henceforth UNAVEM II) to verify the arrangements agreed by the Angola parties for the monitoring of the ceasefire and for the monitoring of the Angolan police during the ceasefire period and to establish UNAVEM II for an initial period of 17 months. That mandate was subsequently expanded and adjusted in accordance with Council resolutions 747 (1992) of 24 March 1992, 804 (1993) of 29 January 1993, 811 (1993) of 12 March 1993 and 834 (1993) of 1 June 1993.

3. The Security Council, in its resolution 976 (1995) of 8 February 1995, subsequently authorized the establishment of UNAVEM III for an initial period of six months to assist the parties in restoring peace and achieving national reconciliation in Angola on the basis of the "Acordos de Paz", the Lusaka Protocol and relevant Council resolutions, the latest of which was resolution 1106 (1997) of 16 April 1997.

4. The Security Council, in its resolution 1118 (1997) of 30 June 1997, subsequently decided to establish, as of 1 July 1997, the United Nations Observer Mission in Angola (MONUA) with a political mandate comprising the promotion of political tolerance and national reconciliation, monitoring of the normalization of State administration throughout the country, promotion of human rights, verification of the neutrality of the Angolan National Police, monitoring and verification of the collection of weapons recovered from the civilian population and monitoring and verification of compliance with the ceasefire. The mandate of MONUA was extended by subsequent Council resolutions and expired on 26 February 1999.

Liquidation

5. The liquidation activities, including disposal of assets, were carried out during the period from March 1999 to April 2000. The report on the final disposition of assets of MONUA was contained in document A/56/900 of 4 April 2002. The General Assembly, in its decision 56/472 of 27 June 2002, took note of that report and approved the donation of assets, with a total inventory value of $235,800 and corresponding residual value of $81,700, to various United Nations agencies and non-governmental organizations, as detailed in annex IV to the report.

6. The General Assembly, in its resolutions 53/228 of 8 June 1999 and 54/17 B of 15 June 2000, appropriated the total amount of $15,049,440 gross ($14,305,540 net) for the liquidation of the Mission for the period from 30 June 1999 to 30 June 2000. Related expenditures amounted to $14,231,340 gross ($13,402,720 net) for the period. In its resolution 54/17 B the Assembly decided to appropriate an amount of $151,916 gross ($137,671 net) for the continued liquidation of the Observer Mission for the period from 1 July 2000 to 30 June 2001. Related expenditures amounted to $54,000 gross ($48,700 net) for the period.

II. Financial performance report

7. As shown in table 1 below, income to the United Nations Angola Verification Mission and the follow-on United Nations Observer Mission in Angola derived from assessed contributions totalled $1,267,792,000. The total assessed contributions were fully appropriated by the General Assembly for the operation of UNAVEM and subsequently MONUA.

8. Expenditure amounted to $1,190,901,000 and was partly offset by $49,421,000 of savings on or cancellation of prior period obligations, thereby resulting in net expenditure of $1,141,480,000. The unencumbered balance realized by the Missions amounted to $126,312,000, of which $53,481,000 were credits returned to Member States, resulting in a balance of appropriations of $72,831,000. Additional income realized of $64,202,000 comprised interest income ($33,737,000) and other/miscellaneous income ($30,465,000). In addition, prior period adjustments of $21,941,000 were charged against the fund balance.

Table 1

Income, expenditure and fund balance for the period from inception (3 January 1989) to 30 June 2002

(Thousands of United States dollars)

	Amount
Income	
Assessed contributions	1 267 792
Expenditure	
Expenditure	1 190 901
Savings on or cancellation of prior period obligations	(49 421)
Net expenditure	**1 141 480**
Unencumbered balance	126 312
Credits returned to Member States	(53 481)
Balance of appropriations	**72 831**
Interest income	33 737
Other/miscellaneous income	30 465
Prior period adjustments	(21 941)
Fund balance	**115 092**

9. Information on UNAVEM/MONUA assets, liabilities and fund balance as at 30 June 2002 is shown in table 2 below.

Table 2
Assets, liabilities and fund balance as at 30 June 2002
(Thousands of United States dollars)

	Amount
Assets	
Cash assets	58 616
Less: liabilities	3 958
Net cash available	**54 658**
Uncollected assessments and other receivables	60 434
Net assets	**115 092**
Fund balance	**115 092**

10. The fund balance of UNAVEM/MONUA as at 30 June 2002 amounted to $115,092,000, comprising $60,434,000 in uncollected assessed contributions and other receivables as well as net cash of $54,658,000.

11. Funds are needed in the amount of $12,458,000 to settle outstanding government claims for contingent-owned equipment, goods and services provided under letters of assist and death and disability claims, for which no obligations exist. As indicated in table 3 below, the settlement of all the outstanding claims, totalling $12,458,000, can be met from the unencumbered balance of appropriations of $72,831,000.

Table 3
Cash position
(Thousands of United States dollars)

	Amount
Cash assets	58 616
Cash requirements	
Amounts owed to Governments in accounts payable	1 754
Other amounts in accounts payable	854
Outstanding claims	12 458
Other liabilities	1 350
Subtotal	**16 416**
Net cash available	**42 200**

12. The cash balance of $58,616,000 will be reduced by the total liabilities of $16,416,000, resulting in net cash available of $42,200,000.

II. Actions to be taken by the General Assembly

13. **The Secretary-General recommends that:**

(a) An amount of $12,458,000 be retained from the balance of appropriations to meet the cost of outstanding government claims;

(b) In light of the overall financial situation of the Organization and the fact that as at 15 March assessed contributions to peacekeeping in the amount of $1.5 billion remain unpaid, the return of cash available for credit to Member States be suspended until the financial situation improves.